IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.16215 of 2006
Date of Decision: 12.10.2006

Pawan Kumar and another

Petitioners

versus

The Divisional Commissioner, Patiala and another

Respondents

CORAM:- **HON'BLE MR. JUSTICE JASBIR SINGH**

HON'BLE MR. JUSTICE PRITAM PAL

Present: Shri Sanjiv Gupta, Advocate for the petitioners

Jasbir Singh, J. (Oral)

Dispute pertains to assessment of house tax, regarding property owned by the petitioner. It is apparent from the assessment order that the same was passed on a consent given by the petitioners. Counsel states that no such concession was given, as has been recorded by the assessing authority. However, when asked to show, whether this contention was raised before the appellate authority, in grounds of appeal, after reading the same, counsel has admitted that no such ground was taken. As such, at this stage, this Court is unable to accept this contention. Furthermore, it has been noticed by the appellate authority that the area falls in the prime location of the biggest wholesale market of city Patiala. In view of this, we feel that the amount of tax, assessed is perfectly justified. No case is made out for interference.

Dismissed.

(Jasbir Singh)
Judge

October 12, 2006 **(Pritam Pal)**

gk **Judge**